



Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact support@jstor.org.

dence of a growing and fruitful German literature dealing systematically and scientifically with the question of tax evasion and its correction. American literature on this subject is almost negligible. A chronic social ailment affecting modern democracy at its most vital point, is allowed to strike its roots deeper and deeper into the political organism, without serious study and without scientific effort at its understanding and correction. The practical statesmen and administrators have done little or nothing with this problem in America. The scholar has a virgin field, which needs scientific cultivation. Dr. Meisel's study supplies an interesting and suggestive invitation to the serious study of similar problems in this country.

T. S. ADAMS.

NEW BOOKS

- ACKERMANN, F. *Thüringer Gemeindesteuern, dargelegt an den Verhältnissen im Grossherzogthum Sachsen und in den Herzogthümern Sachsen-Meiningen, Sachsen-Altenburg und Sachsen-Coburg und Gotha*. Abhandlungen des staatswissenschaftlichen Seminars zu Jena, Vol. XI, No. 3. (Jena: Fischer. 1912. Pp. viii, 145. 4.50 m.)
- ANDERSON, W. S. *Smuggling in the American colonies*. (New York: Moffat, Yard & Co. 1912. \$1.50.)
- ASHLEY, P. *Modern tariff history: Germany, United States, France*. New edition, revised. (New York: E. P. Dutton & Co. \$3.)
- VON AUER, H. H. *Das Finanzwesen der Stadt Freiburg i. B. von 1648 bis 1806. Vol. I, 1648-1700*. (Karlsruhe: G. Braun. 1911. Pp. vii, 217. 4.40 m.)
- BEGEMANN, E. *Die Finanzreform-Versuche im deutschen Reiche von 1867 bis zu den Wehrvorlagen 1912*. (Göttingen: Vandenhoeck & Ruprecht. 1912. 3 m.)
- BLOCH, M. *Résultats de la deuxième révision décennale du revenu net des propriétés bâties*. (Paris: Imprimerie Nationale. 1911. Pp. xiii, 203.)
- BOSC, A. *Le service des poudres et salpêtres, 1912*. (Paris: Giard et Brière. 1.50 fr.)
- BRASSEY, EARL. *Sixty years of progress and fiscal policy*. Revised edition. (London: Free Trade Union. 1911. Pp. 125. 1s.)
- BRUNKER, E. G. *Notes on the fiscal controversy*. (London: Free Trade Union. 1912. Pp. 180. 6d.)
- COULON, E. *Tarif pratique des droits de douane*. Fourth edition. (Paris: A. Challamel. 10.50 fr.)

- DALLA VOLTA, R. *Saggi economici e finanziari sull'Inghilterra*. (Palermo: R. Sandron. Pp. 434.)
- DUNRAVEN, EARL OF. *The finances of Ireland before the union and after. An historical study*. (London: John Murray. 1912. Pp. x, 156. 5s.)
- GAERTNER, A. *Der Kampf um den Zollverein zwischen Oesterreich und Preussen von 1849-1853*. Strassburger Beiträge zur neueren Geschichte, Vol. IV, No. 2. (Strassburg: Herder. 1911. Pp. iii, 346. 8 m.)
- GEBAUER, C. *Lehrbuch des preussischen Stempelsteuerrechts. Mit dem Texte der stempelgesetzlichen Vorschriften*. (Breslau: J. U. Kern. 1912. Pp. viii, 354. 7 m.)
- DE GOY, L. *Les subventions de l'Etat et la mesure de leur effet utile au point de vue départemental*. (Paris: G. Roustan.)
- GRASLIN. *Essai sur la richesse et sur l'impôt public*. Collection des économistes et des réformateurs sociaux de la France, Vol. VII. (Paris: P. Geuthner. 1912. Pp. xxx, vi, 215. 8 fr.)
- GREIFF, E. *Reichsstempelgesetz vom 15. Juli 1909 mit sämtlichen Ausführungsbestimmungen für das Reich und für Preussen nebst den Reichsstempel-Nebengesetzen*. (Berlin: F. Vahlen. 1912. Pp. xi, 687. 16 m.)
- HELFRITZ, H. *Die Finanzen der Stadt Greifswald zu Beginn des 19. Jahrhunderts und in der Gegenwart. Mit einer Studie über die Geschichte der Greifswalder Stadtverfassung*. Staats- und sozialwissenschaftliche Forschungen, No. 161. (Leipzig: Duncker & Humblot. 1912. Pp. xii, 297, tables. 8 m.)
- HELLY, H. *Le manuel des impôts*. (Paris: Librairie Dalloz. 1912. 5 fr.)
- HEYMANN, U. *Die deutschen Anleihen*. (Berlin: Puttkammer & Mühlbrecht.)
- KATSCH, M. *Die direkten Staatssteuern in Russland*. (Berlin: E. Ebering. 1912. Pp. 98. 2.50 m.)
- LANDMANN, J. *Zur Entwicklungsgeschichte der Formen und der Organisation des öffentlichen Kredits*. Reprinted from "Finanzarchiv." (Berlin: J. G. Cotta. 1912.)
- LEROY-BEAULIEU, P. *Traité de la science des finances*. Eighth edition, revised. (Paris: Alcan. 1912. 25 fr.)
To be reviewed.
- LICHTERVELDE, L. *Les méthodes budgétaires d'une démocratie. Etude sur le budget suisse*. (Paris: Giard et Brière. 1912. Pp. viii, 180. 4 fr.)
- MARTINI, P. *Die Einkommensteuerzuschläge in den grösseren preus-*

sischen Städten in ihrer Entwicklung seit der Miguelschen Steuerreform. (Berlin: R. Trenkel. 1911. Pp. 94. 2.50 fr.)

McLENDON, S. G. *McLendon on international tariff relations.* (Atlanta, Ga.: Foote & Davies Co. 1912. Pp. 140. \$1.50.)

MENSI, F. F. *Geschichte der direkten Steuern in Steiermark bis zum Regierungsantritt Maria Theresias.* Forschungen zur Verfassungs- und Verwaltungsgeschichte der Steiermark, Vol. IX. (Graz: Styria. 1912. Pp. xiv, 403. 5 m.)

MOLL, B. *Untersuchungen zur Geschichte des Objektes direkter Steuern.* (Leipzig: Veit & Co. 1912. Pp. 15. 0.50 m.)

NAPIER, T. B. *The new land taxes and their practical application.* Second edition. (London: Stevens & Sons. 1912. Pp. ciii, 600. 18s.)

NORMAN, A. W. *A digest of the death duties. Vol. II, Legacy duty. Succession duty.* Third edition. (London: Butterworth. 1912. Pp. xliii, 470. 25s.)

PERIN, R. *Das Problem des unverdienten Wertzuwachses und dessen Besteuerung mit besonderer Rücksicht auf Oesterreich.* (Vienna: Manz'sche Univers.- Buchh. 1912. Pp. xii, 151. 4.80 m.)

SCHELLE, G. *Le bilan du protectionnisme en France.* (Paris: Alcan. 1912. 2 fr.)

SERVEL, A. *L'organisation administrative et financière de l'Afrique équatoriale française.* (Paris: E. Larose. 1912. 5 fr.)

SUNDARAM, A. *The sterling debt of India.* (Madras. 1912. Pp. vii, 28. 6d.)

TESCHEMACHER, H. *Die Einkommensteuer und die Revolution in Preussen. Eine finanzwissenschaftliche und allgemeinesgeschichtliche Studie über das preussische Einkommensteuerprojekt von 1847.* (Tübingen: H. Laupp. 1912. Pp. xi, 80. 2.80 m.)

VIGNALI, G. *La riscossione delle imposte dirette in Italia: dottrina, legislazione, giurisprudenza.* Vol. I. (Milan: Soc. ed. libraria tip. Indipendenza. 1911. Pp. 564. 14 l.)

WOLF, J. *Die Steuern in Deutschland. Ein Leitfaden.* (Berlin-Wilmersdorf: W. Rothschild. 1912. Pp. 28. 1 m.)

——— *Speakers' handbook, 1912 edition.* Revised and enlarged. (London: Publication Dept., Tariff Reform League. 1912. 1s.)

——— *State and local taxation. Addresses and proceedings. Fifth annual conference under the auspices of the National Tax Association, held at Richmond, Va., September 5-8, 1911.* (Columbus, O.: National Tax Association. 1912. Pp. 485.)

Contains a summary review of the tax legislation of the year. Special papers present in more detail the developments in taxation in Cali-

foria, Iowa, New York, Oregon, Virginia, and Wisconsin. The taxation of public service corporations by the gross earnings method is strongly urged in papers by Mr. Alfred Holcombe and Mr. Allen Foote. Mr. Foote presents also the novel plan of a state tax on local government incomes as a substitute for the state general property tax, while Mr. William Corbin advocates the plan of apportionment of state taxes on the basis of local revenues. Professor Bullock presents the arguments for and against local option in taxation and comes to a conclusion adverse to it. Problems of administration occupy a prominent place. The conference adopted resolutions in favor of central supervision, the separate assessment of land and buildings, and the use of standard units of measurement as a basis of valuation.

E. T. MILLER.

Verhandlungen der Generalversammlung in Nürnberg 9 und 10. 10. 1911. I. Fragen der Gemeindebesteuerung mit Berichten von WALT. LOTZ und WALT. BOLDT. II. Probleme der Arbeiterpsychologie unter besondere Rücksichtnahme auf Methode und Ergebnisse der Vereinserhebungen mit einer Bericht von H. HERKNER. Schriften der Vereins für Sozialpolitik, 138. (Munich: Duncker & Humblot. 1912. Pp. v, 215. 5 m.)

Die Tarifverträge im Jahre 1910. Kaiserliches statistisches Amt. (Berlin: Heymann. 1911.)

Population and Migration

The Immigration Problem. By JEREMIAH W. JENKS and W. JETT LAUCK. (New York: Funk and Wagnalls Company. 1912. Pp. xvi, 496. \$1.75.)

The United States Immigration Commission during 1907-1911 expended nearly a million dollars and collected a great mass of data dealing with various aspects of immigration; and its report, in 42 volumes, is now issuing from the press. Professor Jenks of Cornell was a member of the commission, and Dr. Lauck, formerly of Washington and Lee University, was its industrial expert. Professor Jenks had previously conducted several industrial investigations, and not long ago made a report to the government on oriental immigration to the Pacific coast.

The present volume is an attempt to classify the more important material collected by the commission, and to compress it into a convenient popular handbook. It is obvious that such a desirable undertaking must have marked limitations. In order to sum up all the different lines of investigation and their relations to each other, elaborate discussion of any topic was impossible, and only necessary comments could be given. In view of this fact, it must